

DECISION



**THE COMPTROLLER GENERAL
OF THE UNITED STATES**
WASHINGTON, D. C. 20548

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SEP 16 1975

FILE: B-184026
MATTER OF:

DATE:

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**James E. Moore-claim for miscellaneous expenses
for mobile home purchased during transfer**

DIGEST:

1. Employee who, pursuant to transfer of station, purchased mobile home for use as residence at new station may be reimbursed for miscellaneous expenses normally associated with relocation of mobile homes. FTR para. 2-3.1(b) (May 1973).
2. Employee who moves household goods from old station to new pursuant to transfer may not later claim expenses for transportation of mobile home under FTR para. 2-7.1(a) (May 1973).

This action is in response to a request from Mr. Orris C. Huet, an Authorized Certifying Officer, of the National Finance Center, Department of Agriculture, New Orleans, Louisiana, for a decision whether a reclaim voucher in favor of Mr. James E. Moore for reimbursement of \$268 for miscellaneous expenses incurred in connection with a transfer of official station may be certified for payment.

Mr. Moore was authorized reimbursement of expenses incident to a transfer of official station from Eugene, Oregon, to Oregon City, Oregon, by Travel Authorization No. 16414020 dated March 27, 1974. Mr. Moore was allowed, inter alia, transportation of his immediate family and household goods and such other expenses as were justified under the Federal Travel Regulations (FPMR) (May 1973).

Mr. Moore completed his move and submitted a travel voucher for miscellaneous expenses in the amount of \$468, the maximum amount for which he was eligible based on the limitation prescribed by paragraph 2-3.3b of the Federal Travel Regulations. Mr. Moore's original itemized claim for miscellaneous expenses were as follows:

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\$147.50 - Mobile Home Hookup
475.00 - Mobile home set-up
55.00 - Water and Sewage connections
47.75 - Blocks and pads
15.00 - Remove hitches
\$740.25

Upon review of Mr. Moore's claim, the Audit Section of the National Finance Center disallowed all of the above expenses. The disallowance was based on the fact that the mobile home was newly purchased at Mr. Moore's new duty station and reimbursement of the cost of newly acquired items is prohibited. FTR para. 2-3.1c(5) (May 1973). Accordingly, Mr. Moore was only reimbursed \$200 at the minimum rate. FTR para. 2-3.3a(2) (May 1973).

Paragraph 2-3.1 of the Federal Travel Regulations (May 1973) states, in pertinent part:

"2-3.1. Applicability.

"a. Purpose for allowance. The miscellaneous expenses allowance authorized by 2-3.2 and 2-3.3 is for the purpose of defraying various contingent costs associated with discontinuing residence at one location and establishing residence at a new location in connection with an authorized or approved permanent change of station.

"b. Types of costs covered. The allowance is related to expenses that are common to living quarters, furnishings, household appliances, and to other general types of costs inherent in relocation of a place of residence. The types of costs intended to be reimbursed under the allowance include but are not limited to the following:

"(1) Fees for disconnecting and connecting appliances, equipment, and utilities involved in relocation and costs of converting appliances for operation on available utilities;

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"(2) Fees for unblocking and blocking and related expenses in connection with relocating a mobile home, but not the transportation expenses allowed under 2-7.3;

* * * * *

"(4) Utility fees or deposits that are not offset by eventual refunds;

* * * * *

The Authorized Certifying Officer states, in regard to the disallowance of the claim:

"It would appear Para. 2-3.1.b.(2) limits reimbursement of setting up a mobile home, blocks, pads, removing hitches, etc., to those situations where a mobile home was relocated."

While he is correct if FTR para. 2-3.1(b)(2) is read literally, the guidance provided by it should be read in the context of the entire paragraph. In this regard, FTR para. 2-3.1(b)(2) is an example of a covered cost, but not an express limitation. What is intended is to cover those "general types of costs inherent in relocation of a place of residence."

The authority for the promulgation of part 3 of chapter 2 of the Federal Travel Regulations which provides an allowance for miscellaneous expenses is subsection 5724a(b) of title 5, United States Code (1970), which provides that an employee who is reimbursed under subsection (a) of that section is entitled to an allowance for miscellaneous expenses.

Subsection 5724a(a)(4), referred to above, provides for reimbursement of the expenses of the sale of an employee's residence at the old duty station and purchase of a home at the new duty station. The Office of Management and Budget, in revising Circular No. A-56 on June 26, 1969, defined a "residence" (and by implication "home") to include a house trailer, the land it stands on, or both as a unit. We concurred in that definition, 49 Comp. Gen. 15 (1969), and it has since been adopted in the current regulations. FTR

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para. 2-6.1(b) (May 1973). Thus, since both subsections of section 5724a must be construed in pari materia, we conclude that miscellaneous expenses normally incurred in establishing a new residence include those expenses normally connected with a house trailer, whether relocated from the former station or purchased at the new station. Such expenses may be reimbursed under part 3 of chapter 2 of the Federal Travel Regulations.

In view of the above, the miscellaneous expenses under FTR para. 2-3.1(b) which would normally be allowed on a relocation of a trailer may be reimbursed. These would be the costs of the mobile home hookup (\$147.50), water and sewer connections (\$55), blocks and pads (\$47.75), and removal of hitches (\$15.00); the total being \$265.25.

With regard to the remaining cost claimed (\$475) for mobile home set-up, no adequate description is furnished of the services involved. It may include transportation expenses which are not eligible for reimbursement under FTR para. 2-3.1(b)(2), supra. We assume, since such information is not before us, that Mr. Moore has already used his transportation allowance to move his household goods. If so, he is not eligible for reimbursement of transportation expenses under FTR para. 2-7(a).

The miscellaneous expenses, other than the \$475, may be reimbursed. Since reimbursement has already been partially made in the amount of \$200, the voucher, if otherwise correct, may be certified in the amount of \$65.25. The remainder of the claim, characterized as set-up costs, must be described with some particularity before a determination may be made whether or not it may be reimbursable in whole or in part under the Federal Travel Regulations.

R. F. KELLEY

[Deputy]

Comptroller General
of the United States